Chapter IV.—Receipts.

A.—Revenue Receipts.

I.—CASH RECEIPTS.

32. All revenue received by officers of the Department should be paid into the treasury with as little delay as possible. Each remittance should be accompanied by the usual chalán form (Article 5, Civil Account Code, Volume I) suplied by the treasury, in duplicate, and the receipted copy returned by the treasury should be treated as the voucher to the entry in the cash book. 441.

33. Revenue collected at outlying stations may, however, be remitted to treasuries by means of postal money orders. In such cases no duplicate chalán is tendered at the treasury, as the money will be received by it from the Post Office. The acknowledgment with the coupon of the money order will be forwarded by the treasury to the Divisional Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur. 441—Note.

34. If cash be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalán or remittance note. 443.

35. A consolidated receipt for the money remitted to the treasury by all officers of the division, and credited in the treasury accounts during the month, should be obtained by the Divisional Officer from the Treasury Officer on the 1st of the ensuing month. 444.

II.—BOOK TRANSFERS.

36. Claims of the Department against other departments of the public service should be dealt with in accordance with the rules in Appendix 6, Civil Account Code, Volume I. Recoveries made in cash under those rules should be treated like other revenue receipts realised in cash, but when a book adjustment has to be made, a bill, setting forth full particulars of the claim, should first be sent to the officer concerned in Form 9 and, on its return duly accepted, the necessary adjustment entries should be made in the cash book in the manner indicated in Rule 2 under Article 17, the accepted bill being treated as the supporting voucher.